

Message Text

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TAGS: IRANIAN SOCIAL SECURITY LAW

SUBJECT:ELAB, EFIN, SWEL, IR

REF: TEHRAN 8432

1. INITIAL READING U. S. LAW INDICATES THAT EXEMPTIONS FROM CONTRIBUTIONS TO U.S. SOCIAL SECURITY SYSTEM FOR IRANIANS IN UNITED STATES IN SIMILAR POSITION TO AMERICAN INDIVIDUALS OR FIRMS WORKING IN IRAN IS NOT REPEAT NOT PRESENTLY POSSIBLE. U.S. LAW PROVIDES FOR CERTAIN EXEMPTIONS, ON A RECIPROCAL BASIS, FROM OUR SOCIAL SECURITY CONTRIBUTIONS (E.G., FOR PERSONS WHOSE SALARY IS PAID BY A FOREIGN GOVERNMENT), BUT NO OTHER EXEMPTIONS ARE POSSIBLE. TO CHANGE THIS ASPECT OF SOCIAL SECURITY LAW WOULD REQUIRE AMENDMENT OF THE LAW OR A TREATY.

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2. RECIPROCAL TAX TREATY THAT WE ARE CURRENTLY NEGOTIATING,

ALBEIT AT SLOW PACE, WITH GOVERNMENT OF IRAN WOULD NOT REPEAT NOT ADDRESS QUESTION OF SOCIAL SECURITY TAXATION; IT DEALS WITH INCOME TAXES ONLY. HEW IS SEEKING AMENDMENT

OF THE SOCIAL SECURITY ACT TO PERMIT NEGOTIATION OF BILATERAL AGREEMENTS THAT COULD INCLUDE EXEMPTION FROM DOUBLE CONTRIBUTIONS; IN THE MEANTIME AND UNTIL THAT AMENDMENT IS APPROVED, IT IS NOT REALISTICALLY POSSIBLE FOR THE U.S. GOVERNMENT TO NEGOTIATE SUCH EXEMPTIONS. WE COULD, PRESUMABLY, OPEN NEGOTIATIONS WITH THE IRANIANS ON THE SUBJECT, ASSUMING FAVORABLE CONGRESSIONAL ACTION IN THE PROPOSED AMENDMENT, BUT FAVORABLE ACTION IS NOT, OF COURSE GUARANTEED. ANOTHER REMOTE--AND, WE BELIEVE, ESSENTIALLY INEFFECTIVE--POSSIBILITY IS NEGOTIATION OF AN AMENDMENT TO THE U. S. - IRAN TREATY OF AMITY, ECONOMIC RELATIONS, AND CONSULAR RIGHTS OF JUNE 16, 1957; IT IS UNLIKELY, HOWEVER, THAT THE SENATE WOULD CONSENT TO SUCH AN AMENDMENT IN VIEW OF ITS TREATMENT OF A SIMILAR TREATY AMENDMENT NEGOTIATED WITH ITALY IN THE EARLY 1960'S (THE SOCIAL SECURITY PROVISIONS WERE CONSENTED TO ONLY INSOFAR AS THEY CONFORMED TO THE SOCIAL SECURITY ACT).

3. WE SHOULD APPRECIATE EMBASSY'S ESTIMATE OF QUID PRO QUO GOI IS LIKELY TO DEMAND FOR GRANTING TO AMERICAN WORKERS AND THEIR EMPLOYERS EXEMPTION FROM CONTRIBUTING TO THE IRANIAN SOCIAL SECURITY SCHEME. IS FULL RECIPROCITY THE ONLY THING THAT WILL BE ACCEPTABLE, OR WOULD SOME LESSER OFFERING SUFFICE? IT IS POSSIBLE THAT REPORTED RECIPROCAL TREATIES WITH FRANCE AND THE FEDERAL REPUBLIC OF GERMANY WOULD OFFER SOME CLUES.

4. WOULD APPRECIATE COPIES, IF AVAILABLE, OF GOI'S RECIPROCAL TREATIES WITH FRANCE AND FRG.

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